

**DISTRICT OF LAKELAND NO. 521**  
**Consolidated Financial Statements**  
**Year Ended December 31, 2020**

**DISTRICT OF LAKELAND NO. 521**  
**Index to Consolidated Financial Statements**  
**Year Ended December 31, 2020**

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## Management's Responsibility

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The municipality's management is responsible for the preparation and presentation of the accompanying consolidated financial statements in accordance with Canadian public sector accounting standards (PSAS). The preparation of the statements necessarily includes selecting appropriate accounting principles and methods, and making decisions affecting the measurement of transactions in which objective judgments and estimates by management are required.

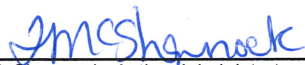
In discharging its responsibilities for the integrity and fair presentation of the consolidated financial statements, management designs and maintains the necessary accounting, budget and other related internal controls to provide reasonable assurance that transactions are appropriately authorized and accurately recorded, that assets are properly accounted for and safeguarded, and that financial records are properly maintained to provide reliable information for the preparation of the consolidated financial statements.

The Council is composed of elected officials who are not employees of the municipality. The Council is responsible for overseeing management in the performance of its financial reporting responsibilities. The Council fulfils these responsibilities by reviewing the financial information prepared by management and discussing relevant matters with external auditors. The Council is also responsible for recommending the appointment of the municipality's external auditors.

Grant Thornton LLP, an independent firm of Chartered Professional Accountants, is appointed by the Council to audit the consolidated financial statements and report directly to them; their report follows. The external auditors have full and free access to, and meet periodically and separately with, both the Council and management to discuss their audit findings.



Walter Plessl, Reeve



Tracey McShannock, Acting Administrator

Christopher Lake, SK

Date:

December 13, 2021

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## INDEPENDENT AUDITOR'S REPORT

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To the Council of the District of Lakeland No. 521

### *Qualified Opinion*

We have audited the consolidated financial statements of the District of Lakeland No. 521 (the Municipality), which comprise the consolidated statement of financial position as at December 31, 2020, and the consolidated statements of operations and accumulated surplus and cash flows for the year then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies.

In our opinion, except for the possible effects of the matter described in the *Basis for Qualified Opinion* section of our report, the accompanying consolidated financial statements present fairly, in all material respects, the financial position of the Municipality as at December 31, 2020, and the results of its operations and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

### *Basis for Qualified Opinion*

We were not able to observe the counting of inventories at December 31, 2020 and December 31, 2019 or satisfy ourselves by alternative means concerning inventory quantities as at those dates. As a result of this matter, we were unable to determine whether adjustments might have been necessary in respect of the surplus of revenues over expenses and cash flows from operating activities for the years ended December 31, 2020 and December 31, 2019, inventory reported in supplies on the statement of financial position as at December 31, 2020 and December 31, 2019 and accumulated surplus (deficit) as at December 31, 2020, January 1, 2020 and December 31, 2019. Our audit opinion on the financial statements for the year ended December 31, 2019 was modified accordingly because of the possible effects of this limitation in scope.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Consolidated Financial Statements* section of our report. We are independent of the Municipality in accordance with the ethical requirements that are relevant to our audit of the consolidated financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with those requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified audit opinion.

### *Emphasis of Matter*

We draw attention to Note 16 to the consolidated financial statements, which explains that certain comparative information presented for the year ended December 31, 2019 has been restated. Our opinion is not modified in respect of the matter.

### *Other Matters*

### *Supplemental Information*

Our audit was conducted for the purposes of forming an opinion on the consolidated financial statements taken as a whole. Schedules 1, 2, 3, 7, 9 and 10 are presented for purposes of additional information and are not a required part of the consolidated financial statements. Such information has been subjected to the auditing procedures applied, only to the extent necessary to express an opinion, in the audit of the consolidated financial statements taken as a whole.

### *Responsibilities of Management and Those Charged with Governance for the Consolidated Financial Statements*

Management is responsible for the preparation and fair presentation of the consolidated financial statements in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the consolidated financial statements, management is responsible for assessing the Municipality's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless management either intends to liquidate the Municipality or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Municipality's financial reporting process.

*Auditor's Responsibilities for the Audit of the Consolidated Financial Statements*

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial statements. As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Municipality's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Municipality's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Municipality to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

The logo for Grant Thornton LLP, featuring the company name in a stylized, cursive script.

Saskatoon, SK  
December 13, 2021

Chartered Professional Accountants

**DISTRICT OF LAKE LAND NO. 521**  
**Consolidated Statement of Financial Position**  
**As at December 31, 2020**  
**Statement 1**

	2020	2019 (Restated - see Note 16)
<b>FINANCIAL ASSETS</b>		
Cash and Temporary Investments (Note 2)	\$ 332,611	\$ 483,614
Taxes Receivable - Municipal (Note 3)	178,979	246,885
Other Accounts Receivable (Note 4)	354,573	60,384
Land for Resale	-	-
Short term investments	2,722,335	3,618,783
Debt Charges Recoverable	-	-
Other	-	-
<b>Total financial assets</b>	<b>3,588,498</b>	<b>4,409,666</b>
<b>LIABILITIES</b>		
Bank indebtedness	-	-
Accounts Payable	57,817	171,395
Accrued Liabilities Payable	290,284	37,480
Deposits	43,002	29,102
Deferred Revenue (Note 6)	357,194	189,216
Accrued Landfill Costs (Note 7)	1,088,356	1,039,715
Liability for Contaminated Sites (Note 8)	-	-
Other Liabilities	-	-
Long-Term Debt (Note 9)	-	-
Lease Obligations	-	-
<b>Total liabilities</b>	<b>1,836,653</b>	<b>1,466,908</b>
<b>NET FINANCIAL ASSETS</b>	<b>1,751,845</b>	<b>2,942,758</b>
<b>NON-FINANCIAL ASSETS</b>		
Tangible Capital Assets (Schedule 6, 7)	6,593,372	3,926,945
Prepayments and Deferred Charges	15,621	-
Stock and Supplies	112,353	134,892
Other	-	-
<b>Total Non-Financial Assets</b>	<b>6,721,346</b>	<b>4,061,837</b>
<b>ACCUMULATED SURPLUS (Schedule 8)</b>	<b>\$ 8,473,191</b>	<b>\$ 7,004,595</b>

See notes to financial statements

**DISTRICT OF LAKELAND NO. 521****Consolidated Statement of Operations and Accumulated Surplus****As at December 31, 2020****Statement 2**

	Budget	2020	2019 (Restated - see Note 16)
<b>REVENUES OTHER THAN PROVINCIAL/FEDERAL CAPITAL GRANTS AND CONTRIBUTIONS</b>			
Taxes and Other Unconditional Revenue (Schedule 1)	\$ 2,820,510	\$ 2,897,601	\$ 2,774,138
Fees and Charges (Schedule 4, 5)	237,960	290,905	279,470
Conditional Grants (Schedule 4, 5)	22,700	97,408	24,831
Tangible Capital Assets Sales - Gain (Loss) (Schedule 4, 5)	-	-	5,500
Land Sales - Gain (Loss) (Schedule 4, 5)	-	-	-
Investment Income and Commissions (Schedule 4, 5)	106,000	80,772	90,571
Restructurings (Schedule 4, 5)	-	-	-
Other Revenues (Schedule 4, 5)	7,420	7,415	7,329
<b>Total Revenues other than Provincial/Federal Capital Grants and Contributions</b>	<b>3,194,590</b>	<b>3,374,101</b>	<b>3,181,839</b>
<b>EXPENSES</b>			
General Government Services (Schedule 3)	780,040	754,569	741,337
Protective Services (Schedule 3)	756,470	662,261	703,765
Transportation Services (Schedule 3)	958,580	867,789	753,443
Environmental and Public Health Services (Schedule 3)	578,360	562,821	792,059
Planning and Development Services (Schedule 3)	27,000	7,299	4,236
Recreation and Cultural Services (Schedule 3)	131,251	147,647	136,024
Utility Services (Schedule 3)	-	-	-
Restructurings (Schedule 3)	-	-	-
<b>Total Expenses</b>	<b>3,231,701</b>	<b>3,002,386</b>	<b>3,130,864</b>
<b>Surplus (Deficit) of Revenues over Expenses before Provincial/Federal Capital Grants and Contributions</b>	<b>(37,111)</b>	<b>371,715</b>	<b>50,975</b>
Provincial/Federal Capital Grants and Contributions (Schedule 4, 5)	75,160	1,096,881	9,242
<b>Surplus (Deficit) of Revenues over Expenses</b>	<b>38,049</b>	<b>1,468,596</b>	<b>60,217</b>
Accumulated Surplus (Deficit), Beginning of Year, As Previously Reported	7,163,669	7,163,669	6,988,955
Prior Period Adjustment (Note 16)	(159,074)	(159,074)	(44,577)
Accumulated Surplus (Deficit), Beginning of Year, As Restated	7,004,595	7,004,595	6,944,378
<b>ACCUMULATED SURPLUS - END OF YEAR</b>	<b>\$ 7,042,644</b>	<b>\$ 8,473,191</b>	<b>\$ 7,004,595</b>

See notes to financial statements

DISTRICT OF LAKELAND NO. 521

Consolidated Statement of Change in Net Financial Assets

As at December 31, 2020

Statement 3

	Budget	2020	2019 (Restated - see Note 16)
<b>Surplus (Deficit)</b>	\$ 36,721	\$ 1,468,596	\$ 60,217
(Acquisition) of tangible capital assets	-	(2,952,575)	(122,612)
Amortization of tangible capital assets	286,150	286,148	283,538
Proceeds on disposal of tangible capital assets	-	-	5,500
Loss (gain) on the disposal of tangible capital assets	-	-	(5,500)
Transfer of assets/liabilities in restructuring transactions	-	-	-
<b>Surplus (Deficit) of capital expenses over expenditures</b>	<b>286,150</b>	<b>(2,666,427)</b>	160,926
(Acquisition) of supplies inventories	-	(112,353)	(134,892)
(Acquisition) of prepaid expense	-	(15,621)	-
Consumption of supplies inventory	-	134,892	144,860
Use of prepaid expense	-	-	-
<b>Surplus (Deficit) of expenses of other non-financial over expenditures</b>	<b>-</b>	<b>6,918</b>	9,968
<b>Increase/Decrease in Net Financial Assets</b>	<b>322,871</b>	<b>(1,190,913)</b>	231,111
<b>Net Financial Assets (Debt) - Beginning of Year</b>	<b>2,942,758</b>	<b>2,942,758</b>	2,711,647
<b>Net Financial Assets (Debt) - End of Year</b>	<b>\$ 3,265,629</b>	<b>\$ 1,751,845</b>	<b>\$ 2,942,758</b>



**DISTRICT OF LAKE LAND NO. 521**  
**Consolidated Statement of Cash Flows**  
**As at December 31, 2020**  
**Statement 4**

**Cash provided by (used for) the following activities**

	<b>2020</b>	<b>2019 (Restated - see Note 16)</b>
<b>Operating:</b>		
Surplus (Deficit)	\$ 1,468,596	\$ 60,217
Amortization	286,148	283,538
Loss (gain) on disposal of tangible capital assets	-	(5,500)
	<u>1,754,744</u>	<u>338,255</u>
Change in assets/liabilities		
Taxes Receivable - Municipal	67,906	(86,058)
Other Receivables	(294,189)	37,423
Accrued Liabilities Payable	252,804	10,760
Accounts Payable	(113,578)	(135,459)
Deferred Revenue	167,978	160,884
Prepayments and Deferred Charges	(15,621)	-
Stock and Supplies	22,539	9,968
Accrued Landfill Costs	48,641	306,160
Deposits	13,900	(53,950)
	<u>150,380</u>	<u>249,728</u>
<b>Cash provided by operating transactions</b>	<u>1,905,124</u>	<u>587,983</u>
<b>Capital:</b>		
Acquisition of capital assets	(2,952,575)	(122,612)
Proceeds from the disposal of capital assets	-	5,500
<b>Cash applied to capital transactions</b>	<u>(2,952,575)</u>	<u>(117,112)</u>
<b>Investing:</b>		
Short term investments	896,448	731,829
Other	-	-
<b>Cash provided by (applied to) investing transactions</b>	<u>896,448</u>	<u>731,829</u>
<b>Financing:</b>		
Debt charges recovered	-	-
Long-term debt issued	-	-
Long-term debt repaid	-	-
Other financing	-	-
<b>Cash provided by (applied to) financing transactions</b>	<u>-</u>	<u>-</u>
<b>Change in Cash and Temporary Investments during the year</b>	<u>(151,003)</u>	<u>1,202,700</u>
Cash and Temporary Investments - Beginning of Year	<u>483,614</u>	<u>(719,086)</u>
<b>Cash and Temporary Investments - End of Year (Note 2)</b>	<u>\$ 332,611</u>	<u>\$ 483,614</u>

See notes to financial statements

1. **Significant accounting policies**

The consolidated financial statements of the municipality have been prepared by management in accordance with Canadian public sector accounting standards (PSAS) as recommended by the Chartered Professional Accountants of Canada (CPA Canada). Significant aspects of the accounting policies adopted by the municipality are as follows:

**Basis of accounting:** The consolidated financial statements are prepared using the accrual basis of accounting. The accrual basis of accounting requires revenues to be recognized as they become available and measurable and expenses are recognized as they are incurred and measurable as a result of the receipt of goods and services and the creation of a legal obligation to pay.

(a) **Reporting Entity:**

The consolidated financial statements consolidate the assets, liabilities and flow of resources of the municipality. The entity is comprised of all of the organizations that are owned or controlled by the municipality and are, therefore, accountable to the Council for the administration of their financial affairs and resources. There are no organizations owned or controlled by the municipality.

Membership in government partnerships are recorded using proportional consolidation based on the membership percentage held. Financial assets, financial liabilities, non-financial assets, accumulated surplus, revenues, and expenses of the government partnership are proportionally consolidated into the financial statement line items that represent the nature of the amounts in the government partnership. Government partnerships included in these financial statements are as follows:

- CPL Recreation (60%)

(b) **Collection of funds for other authorities:**

Collection of funds by the municipality for school boards, municipal hail and conservation and development authorities are collected and remitted in accordance with relevant legislation.

(c) **Government Transfers:**

Government transfers are the transfer of assets from senior levels of government that are not the result of an exchange transaction, are not expected to be repaid in the future, or the result of a direct financial return. Government transfers are recognized as revenue in the period that the events giving rise to the transfer occur, providing:

- a) the transfers are authorized
- b) any eligibility criteria and stipulations have been met; and
- c) reasonable estimates of the amounts can be made.

Unearned government transfer amounts received will be recorded as deferred revenue until eligibility criteria or stipulations are met.

Earned government transfer amounts not received will be recorded as an amount receivable.

Government transfers to individuals and other entities are recognized as an expense when the transfers are authorized and all eligibility criteria have been met.

(d) **Deferred Revenue - Fees and Charges:**

Certain user charges and fees are collected for which the related services have yet to be performed. Revenue is recognized in the period when the related expenses are incurred or services performed. Resources restricted by agreement with an external party are recognized as revenue in the municipality's financial statements in the period in which the resources are used for the purpose or purposes specified. An externally restricted inflow received before this criterion has been met is recorded as a liability until the resources are used for the purpose or purposes specified.

(e) **Local Improvement Charges:**

Local improvement projects financed by frontage taxes recognize any prepayment charges as revenue in the period assessed.

(f) **Net Financial Assets:**

Net Financial Assets at the end of an accounting period are the net amount of financial assets less liabilities outstanding. Financial assets represent items such as cash and those other assets on hand which could provide resources to discharge existing liabilities or finance future operations. These include realizable assets which are convertible to cash and not intended for consumption in the normal course of operations.

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1. **Significant accounting policies** *(continued)*

(g) **Non-financial assets:**

Tangible capital and other non-financial assets are accounted for as assets by the government because they can be used to provide government services in future periods. These assets do not normally provide resources to discharge the liabilities of the government unless they are sold.

(h) **Appropriated Reserves:**

Reserves are established at the discretion of Council to designate surplus for future operating and capital transactions. Amounts so designated are described on Schedule 8.

(i) **Property Tax Revenue:**

Property tax revenue is based on assessments determined in accordance with Saskatchewan Legislation and the formulas, principles, and rules in the Saskatchewan Assessment Manual. Tax mill rates are established annually by council following the guidance of the Government of Saskatchewan. Tax revenues are recognized when the tax has been authorized by bylaw and the taxable event has occurred, provided the revenues are expected to be collected. Requisitions operate as a flow through and are excluded from municipal revenue.

(j) **Investments:**

Portfolio investments are valued at the lower of cost, less any provisions for other than temporary impairment. Investments with terms of 91 days to one year have been classified as other short-term investments and investments with terms longer than one year have been classified as other long-term investments concurrent with the nature of the investment.

The long term investments in the Saskatchewan Association of Rural Municipalities - Self insurance fund are accounted for on the equity basis. The balance represents the balances receivable should the municipality decide to leave the self-insurance program and includes upfront contributions to the plan, additional premium payments, allocations of investment income on the funds on deposit, self-insurance claims paid and other claims administration costs. The municipality has the ability to withdraw from the plan with notice. Beyond the return of the municipality's fund balance, it has no further claim to the residual net assets of SARM.

(k) **Inventories:**

Inventories of materials and supplies expected to be used by the municipality are valued at the lower of cost or replacement cost. Inventories of land, materials and supplies held for resale are valued at the lower of cost or net realizable value. Cost is determined by the average cost method. Net realizable value is the estimated selling price in the ordinary course of business.

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1. Significant accounting policies (continued)

(l) **Tangible Capital Assets:**

All tangible capital asset acquisitions or betterments made throughout the year are recorded at their acquisition cost. Initial costs for tangible capital assets that were acquired and developed prior to 2009 were obtained via historical cost information or using current fair market values discounted by a relevant inflation factor back to the point of acquisition. Donated tangible capital assets received are recorded at their fair market value at the date of contribution. The cost of these tangible capital assets less any residual value are amortized over the asset's useful life using the straight-line method of amortization. Tangible capital assets that are recognized at a nominal value are disclosed on Schedule 6. The municipality's tangible capital asset useful lives are estimated as follows:

<u>Asset</u>	<u>Useful Life</u>
<b>General Assets</b>	
Land	Indefinite
Land Improvements	5 to 20 Years
Buildings	10 to 50 Years
Vehicles & Equipment	
Vehicles	5 to 10 Years
Machinery and Equipment	5 to 15 Years
<b>Infrastructure Assets</b>	
Infrastructure Assets	30 to 75 Years
Water & Sewer	30 to 75 Years
Road Network Assets	30 to 80 Years

**Government contributions:** Government contributions for the acquisition of capital assets are reported as capital revenue and do not reduce the cost of the related asset.

**Works of Art and Other Unrecognized Assets:** Assets that have a historical or cultural significance, which include works of art, monuments and other cultural artifacts are not recognized as tangible capital assets because a reasonable estimate of future benefits associated with this property cannot be made.

**Capitalization of Interest:** The municipality does not capitalize interest incurred while a tangible capital asset is under construction.

**Leases:** All leases are recorded on the consolidated financial statements as either a capital or operating lease. Any lease that transfers substantially all of the benefits and risk associated with the leased asset is classified as a capital lease and recorded as a tangible capital asset. At the inception of a capital lease, an asset and a payment obligation are recorded at an amount equal to the lesser of the present value of the minimum lease payments and the asset's fair market value. Assets under capital lease are amortized on a straight line basis, over their estimated useful lives. Any other lease not meeting the before mentioned criteria is classified as an operating lease and rental payments are expensed as incurred.

(m) **Landfill liability:**

The municipality maintains a waste disposal site. The costs to close and maintain solid waste landfill sites are based on estimated future expenses, adjusted for inflation and discounted to current dollars. The annual provision is reported as an expense and the accumulated provision is reported as a liability on the Consolidated Statement of Financial Position. Recommended disclosure is provided in Note 7.

(n) **Trust Funds:**

Funds held in trust for others, under a trust agreement or statute, are not included in the consolidated financial statements as they are not controlled by the municipality. Trust fund activities administered by the municipality are disclosed in Note 18.

(o) **Employee benefit plans:**

Contributions to the municipality's multi-employer defined benefit plans are expensed when contributions are made. Under the defined benefit plan, the municipality's obligations are limited to their contributions.

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1. **Significant accounting policies** *(continued)*

(p) **Liability for Contaminated Sites:**

Contaminated sites are a result of contamination being introduced into air, soil, water or sediment of a chemical, organic or radioactive material or live organism that exceeds an environmental standard. The liability is recorded net of any expected recoveries. A liability for remediation of contaminated sites is recognized when all the following criteria are met:

- a) an environmental standard exists;
- b) contamination exceeds the environmental standard;
- c) The municipality:
  - i. is directly responsible; or
  - ii. accepts responsibility;
- d) it is expected that future economic benefits will be given up; and
- e) a reasonable estimate of the amount can be made.

Any revisions to an amount previously recognized are accounted for in the period in which the revisions are made.

(q) **Measurement Uncertainty:**

The preparation of financial statements in conformity with Canadian public sector accounting standards requires management to make estimates and assumptions that affect the reported amount of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenue and expenditures during the period. Accounts receivable are stated after evaluation as to their collectability and an appropriate allowance for doubtful accounts is provided where considered necessary.

The measurement of materials and supplies are based on estimates of volume and quality. The 'Opening Asset costs' of tangible capital assets have been estimated where actual costs were not available. Amortization is based on the estimated useful lives of tangible capital assets.

These estimates and assumptions are reviewed periodically and, as adjustments become necessary they are reported in earnings in the periods in which they become known.

(r) **Basis of segmentation/Segment report:**

The municipality follows the Public Sector Accounting Board's recommendations requiring financial information to be provided on a segmented basis. Municipal services have been segmented by grouping activities that have similar service objectives (by function). Revenues that are directly related to the costs of the function have been attributed to each segment. Interest is allocated to functions based on the purpose of specific borrowings.

The segments (functions) are as follows:

**General Government:** Provides for the administration of the municipality.

**Protective Services:** Comprised of expenses for Police and Fire protection.

**Transportation Services:** Responsible for the delivery of public works services related to the development and maintenance of roadway systems and street lighting.

**Environmental and Public Health:** The environmental segment provides waste disposal and other environmental services. The public health segment provides for expenses related to public health services in the municipality.

**Planning and Development:** Provides for neighbourhood development and sustainability.

**Recreation and Culture:** Provides for community services through the provision of recreation and leisure services.

**Utility Services:** Provides for delivery of water, collecting and treating of wastewater and providing collection and disposal of solid waste.

(s) **Budget Information:**

Budget information is presented on a basis consistent with that used for actual results. The budget was approved by Council on April 20, 2020.

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DISTRICT OF LAKELAND NO. 521

Notes to Consolidated Financial Statements

As at December 31, 2020

1. Significant accounting policies (continued)
- (t) **New Accounting Standards and Amendments to Standards:**

**Future Accounting Standards, Effective for fiscal years beginning on or after April 1, 2022:**

**PS 1201 Financial Statement Presentation**, replaces PS 1200 with revised general reporting principles and standards of presentation and disclosure in government financial statements. Requires a new statement of re-measurement gains and losses separate from the statement of operations arising from the re-measurement of financial instruments and items denominated in foreign currencies, as well as the government's proportionate share of other comprehensive income that arises when a government includes the results of government business enterprises and partnerships. Effective in the period PS 3450 and PS 2601 are adopted. Effective in the period PS 3450 and PS 2601 are adopted.

**PS 2601 Foreign Currency Translation**, replaces PS 2600 with revised guidance on the recognition, presentation and disclosure of transactions that are denominated in a foreign currency. Requires that monetary assets and liabilities denominated in a foreign currency and non-monetary items included in the fair value category, denominated in a foreign currency, be adjusted to reflect the exchange rates in effect at the financial statement date. Unrealized gains and losses are to be presented in the statement of re-measurement gains and losses.

**PS 3041 Portfolio Investments**, replaces PS 3040 with revised guidance on accounting for, and presentation and disclosure of, portfolio investments. Removes the distinction between temporary and portfolio investments. Upon adoption of PS 3450 and PS 3041, PS 3030, Temporary Investments, will no longer apply. Effective in the period PS 3450, PS 2601 and PS 1201 are adopted.

**PS 3450 Financial Instruments**, a new standard establishing guidance on the recognition, measurement, presentation and disclosure of financial instruments, including derivatives. The standard requires fair value measurement of derivatives and equity instrument that are quoted in an active market; all other financial instruments can be measured at cost/amortized cost or fair value at the election of the government. Unrealized gains and losses are presented in a new statement of re-measurement gains and losses. There is the requirement to disclose the nature and extent of risks arising from financial instruments and clarification is given for the de-recognition of financial liabilities.

**PS 3280 Asset Retirement Obligations**, a new standard establishing guidance on the accounting and reporting of legal obligations associated with the retirement of tangible capital assets controlled by a government or government organization. A liability for a retirement obligation can apply to tangible capital assets either in productive use or no longer in productive use. As this standard includes solid waste landfill sites active and post-closing obligations, upon adoption of this new standard, existing Solid Waste Landfill Closure and Post-Closure Liability section PS 3270 will be withdrawn.

**Effective for fiscal years beginning on or After April 1, 2023:**

**PS 3400, Revenue**, a new standard establishing guidance on how to account for and report on revenue. The standard provides a framework for recognizing, measuring and reporting revenues that arise from transactions that include performance obligations and transactions that do not have performance obligations. Performance obligations are enforceable promises to provide specific goods or services to a specific payer.

The extent of the impact on adoption of these future standards is not known at this time.

2. **Cash and Temporary Investments**

	2020	2019 (Restated - see Note 16)
Affinity Credit Union - operating	\$ 299,335	\$ 455,195
Affinity Credit Union - recreation	33,076	28,219
Petty cash	200	200
<b><u>Restricted Cash</u></b>		
<b>Total Cash and Temporary Investments</b>	<b>\$ 332,611</b>	<b>\$ 483,614</b>

Cash and temporary investments include balances with banks, term deposits, marketable securities and short-term investments with maturities of three months or less. Cash subject to restrictions that prevent its use for other than specific current purposes is included in restricted cash.

**DISTRICT OF LAKELAND NO. 521**

**Notes to Consolidated Financial Statements**

**As at December 31, 2020**

3. Taxes Receivable - Municipal	2020	2019
<u>Municipal</u>		
- current	\$ 84,946	\$ 172,624
- arrears	97,356	77,564
	<u>182,301</u>	<u>250,186</u>
Less - allowance for uncollectibles	(3,323)	(3,323)
Total municipal taxes receivable	<u>178,979</u>	<u>246,865</u>
 <u>School</u>		
- current	92,643	201,338
- arrears	112,876	105,041
Total school taxes receivable	<u>205,519</u>	<u>306,379</u>
 Other	-	-
Total taxes and grants in lieu receivable	384,498	553,244
Deduct taxes receivable to be collected on behalf of other organizations	(205,519)	(306,359)
 <b>Total Taxes Receivable - Municipal</b>	<b>\$ 178,979</b>	<b>\$ 246,885</b>

4. Other Accounts Receivable	2020	2019 (Restated - see Note 16)
Federal Government	\$ 217,419	\$ 32,031
Provincial Government	-	-
Local Government	-	-
Utility	-	-
Trade	45,317	28,353
Other (Additional Service Area recoveries)	91,837	-
Total Other Accounts Receivable	<u>354,573</u>	<u>60,384</u>
Less: allowance for uncollectibles	-	-
<b>Net Other Accounts Receivable</b>	<b>\$ 354,573</b>	<b>\$ 60,384</b>

5. Investments	2020	2019
<b>Short-term Investments</b>		
GIC, interest @ 0.800%, matures October 2021	\$ 1,001,886	\$ 1,938,796
GIC, interest @ 2.40%, matures March 2021	902,952	882,738
GIC, interest @ 2.40%, matures March 2021	784,053	766,500
Subtotal	<u>2,688,891</u>	<u>3,588,034</u>
 <b>Long-term Investments</b>		
S.A.R.M. Liability Insurance Investment	26,057	25,038
S.A.R.M. Property Insurance Investment	7,337	5,661
LDFD Fire Co-op Shares	50	50
<b>Total Investments</b>	<b>\$ 2,722,335</b>	<b>\$ 3,618,783</b>

The long term investments in the Saskatchewan Association of Rural Municipalities - Self Insurance Fund are accounted for on the equity basis. The balance represents the balances receivable should the municipality decide to leave the self-insurance program and includes upfront contributions to the plan, additional premium payments, allocations of investment income on the funds on deposit, self-insurance claims paid and other claims administration costs. The municipality has the ability to withdraw from the plan with notice. Beyond the return of the municipality's fund balance, it has no further claim to the residual net assets of SARM.

All guaranteed investment certificates (GIC ) had a one year maturity at time of investment.

**DISTRICT OF LAKELAND NO. 521**  
**Notes to Consolidated Financial Statements**  
**As at December 31, 2020**

6. **Deferred Revenue**

	2020	2019
<u>New Deal Gas Tax</u>		
Balance - Beginning of Year	\$ 139,216	\$ 28,332
Additions during the year	80,978	110,884
Reductions during the year	-	-
Balance - End of Year	220,194	139,216
 <u>Municipal Economic Enhancement Program</u>		
Balance - Beginning of Year	-	-
Additions during the year	131,511	-
Reductions during the year	(44,511)	-
Balance - End of Year	87,000	-
 <u>Capital contribution</u>		
Balance - Beginning of Year	50,000	50,000
Additions during the year	-	-
Reductions during the year	-	-
Balance - End of Year	50,000	50,000
 Grand total	\$ 357,194	\$ 189,216

7. **Accrued Landfill Costs**

	2020	2019
Environmental Liabilities	\$ 1,088,356	\$ 1,039,715

In 2020 the municipality has accrued an overall liability for environmental matters in the amount of \$1,088,356 (2019 - \$1,039,715) which represents management's best estimate of this liability. By their nature, these estimates are subject to measurement uncertainty and the effect on the consolidated financial statements of changes in such estimates in future periods could be significant.

Included in environmental liabilities is \$1,088,356 (2019 - \$1,023,151) of the estimated total landfill closure and post-closure care expenses. The estimated liability for these expenses is recognized as the landfill site's capacity is used and the reported liability represents the portion of the estimated total expenses recognized as at December 31, 2020 based on the cumulative capacity used at that date, compared to the total estimated landfill capacity. Estimated total expenditures represent the sum of the discounted future cash flows for closure and post-closure care activities discounted at the municipality's average temporary investment rate of 1.8% (2019 - 2.4%).

Landfill closure and post-closure care requirements have been defined in accordance with The Environmental Management and Protection Act and include final covering and landscaping of the landfill, pumping of ground water, methane gas and leachate management, and ongoing environmental monitoring, site inspection and maintenance. The reported liability is based on estimates and assumptions with respect to events extending over a 20-year period using the best information available to management. Future events may result in significant changes to the estimated total expense, capacity used or total capacity and the estimated liability, and would be recognized prospectively, as a change in estimate, when applicable.

The estimated remaining capacity of the landfills are 0% (2019 - 0%).

8. **Liability for Contaminated Sites**

The municipality does not currently have a liability for any contaminated sites in the community. All properties that have environmentally risky histories are still under the ownership of the corporation or individual that operated on the property and all property tax and/or other liabilities to the municipality are current. There is currently no risk that any of these properties will become the responsibility of the municipality.



DISTRICT OF LAKELAND NO. 521

Notes to Consolidated Financial Statements

As at December 31, 2020

9. Long-term Debt

The debt limit of the municipality is \$2,442,083. The debt limit for a municipality is the total amount of the municipality's own source revenues for the preceding year (The Municipalities Act Section 161(1)).

10. Contingent Liabilities

The municipality is contingently liable under terms of the Saskatchewan Association of Rural Municipalities Self-Insurance Plan for its proportionate share of claims and future claims in excess of the Plan's reserve fund.

11. Pension Plan

The municipality is an employer member of the Municipal Employee Pension Plan (MEPP), which is a multi-employer defined benefit pension plan. The Commission of MEPP, representing plan member employers, is responsible for overseeing the management of the pension plan, including investment of assets and administration of benefits. The municipality pension expense in 2020 was \$83,268. The benefits accrued to the municipality's employees from MEPP are calculated using the following: pensionable years of service, highest average salary, and the plan accrual rate.

Every three years, an actuarial valuation is performed to assess the financial position of the plan and the adequacy of plan funding. Any actuarially determined deficiency is the responsibility of the participating employers and employees, which could affect future contribution rates and/or benefits. Contributions to MEPP are not segregated in separate accounts or restricted to provide benefits to the employees of a particular employer. As a result, individual employers are not able to identify their share of the underlying assets and liabilities, and the net pension assets or liabilities for the plan are not recognized in these consolidated financial statements. Rather, the plan is accounted for as a defined contribution plan where the contributions are expensed when made.

	2020	2019
Details of MEPP		
Number of active members	18	18
Member contribution rates (percentage of salary):		
Employee contribution - general members	9.00%	9.00%
Employer contribution - general members	9.00%	9.00%
Employee contribution - designated members (police officers and firefighters)	12.50%	12.50%
Employer contribution - designated members (police officers and fire fighters)	12.50%	12.50%
Member contributions for the year	83,268	86,008
Employer contributions for the year	83,268	86,008
Financial position of the plan:		
Plan assets	3,221,426,000	2,819,222,000
Plan liabilities	2,382,526,000	2,160,754,000
Accounting pension surplus	\$ 838,900,000	\$ 658,468,000

2020 year's maximum pensionable amount (YMPE) \$58,700

12. Trusts Administered by the Municipality

A summary of trust fund activity by the municipality during the year is as follows:

(continues)

DISTRICT OF LAKELAND NO. 521

Notes to Consolidated Financial Statements

As at December 31, 2020

12. Trusts Administered by the Municipality (continued)

	2020	
	2020	2019 (Restated - see Note 16)
<b>CPL Recreation (40% of Partnership)</b>		
Balance - Beginning of Year	\$ 19,858	\$ 16,245
Municipal grant contributions	62,913	61,356
Less: District of Lakeland's contribution	(37,758)	(37,161)
40% of other CPL revenues	13,638	14,218
Subtotal	58,651	54,658
40% of CPL Expenditures	(37,077)	(34,800)
<b>Balance - End of Year</b>	<b>\$ 21,574</b>	<b>\$ 19,858</b>

The Municipality manages the financial activity of the CPL Recreation partnership. The Municipality's share of the partnership is 60% and as a result it holds 40% of the net assets in trust on behalf of the other three municipal partners.

The balance in trust at December 31, 2020 consists of Cash and Temporary Investments \$22,050 (2019 - \$18,813), Other Receivables \$332 (2019 - \$1,255) and Accounts Payable of \$808 (2019 - \$210).

13. Related Parties

The consolidated financial statements include transactions with related parties. The municipality is related to the CPL Recreation under the common control of the Council.

Transactions with these related parties are in the normal course of operations and are settled on normal trade terms.

14. Contingent Assets

Contingent assets are not recorded in the financial statements.

15. Budget Data

The reconciliation of the approved budget for the current year to the budget figures reported in these financial statements is as follows:

	2020
Budget surplus per Statement of Operations	38,049
Less: Transfers to other funds	(34,990)
Add: Inter-municipal CPL grant contribution	37,758
Less: Inter-municipal CPL grant expense	(37,758)
Add: CPL municipal grant contributions (excluding inter-municipal)	25,152
Add: 40% of CPL revenues (excluding municipal grant contributions)	10,000
Less: 40% of CPL expenses	(36,480)
Per approved municipal budget	<u>\$ 1,731</u>

**DISTRICT OF LAKELAND NO. 521****Notes to Consolidated Financial Statements****As at December 31, 2020****16. Prior period adjustment**

The Municipality has restated the December 31, 2019 figures presented for comparative purposes to correct the following errors:

- Gas Tax Program funding received from the Province of Saskatchewan in 2019 and certain prior years had been recorded as revenue of the Municipality when received. Those funds are required to be recorded as deferred revenue until such time as they are spent on an eligible expenditure or project or the funds are returned. As a result deferred revenue was increased by \$139,216, Provincial/Federal capital grants and contributions were decreased by \$100,884 and opening accumulated surplus was decreased by \$38,332;
- CPL Recreation, a government partnership, was previously consolidated in these financial statements at 100%, however, the District of Lakeland only holds a 60% share in the partnership. As a result Cash and Temporary Investments was reduced by \$18,813, Other Receivables was reduced by \$1,255, Accounts Payable was reduced by \$210 and Opening Accumulated Surplus was decreased by \$19,858;
- The municipality reassessed its accrued interest on temporary investments and determined they should not be recorded as an other receivable but rather as temporary investment under cash. As a result Other Receivables decreased by \$44,927 and Cash and Temporary Investments increased by \$44,927; and
- The municipality reassessed its amounts accumulated as deposits and determined that one amount ought to be recorded as a deferred revenue. As a result Deposits decreased by \$50,000 and Deferred Revenues increased by \$50,000.

The impact on the 2019 figures is as follows:

	2019 Previously Reported	Adjustments	2019 Restated
<b><u>Consolidated Statement of Financial Position</u></b>			
Cash and temporary investments	\$ 4,045,534	\$ 26,114	\$ <b>4,071,648</b>
Other receivables	106,566	(46,182)	<b>60,384</b>
Accounts payable	171,605	(210)	<b>171,395</b>
Deferred Revenue	-	189,216	<b>189,216</b>
Deposits	79,102	(50,000)	<b>29,102</b>
Accumulated Surplus	7,163,669	(159,074)	<b>7,004,595</b>
<b><u>Consolidated Statement of Operations and Accumulated Surplus</u></b>			
Total Revenues other than Provincial/Federal Capital Grants and Contributions	\$ 3,220,253	\$ (38,413)	\$ <b>3,181,840</b>
Total Expenses	(3,165,664)	34,800	<b>(3,130,864)</b>
Surplus (Deficit) of Revenues over Expenses before Provincial/Federal Capital Grants and Contributions	54,589	(3,613)	<b>50,976</b>
Provincial/ Federal Capital Grants and Contributions	120,126	(110,884)	<b>9,242</b>
Surplus (Deficit) of Revenues over Expenses	174,715	(114,497)	<b>60,218</b>
Accumulated Surplus beginning of year	6,988,955	(44,577)	<b>6,944,378</b>
Accumulated Surplus end of year	7,163,669	(159,074)	<b>7,004,595</b>
<b><u>Consolidated Statement of Change in Net Financial Assets</u></b>			
Net Financial Assets - beginning of year	\$ 2,756,223	\$ (44,577)	\$ <b>2,711,646</b>
Net Financial Assets - end of year	3,101,832	(159,074)	<b>2,942,758</b>
<b><u>Consolidated Statement of Cash Flows</u></b>			
Surplus (Deficit)	\$ 174,715	\$ (114,497)	\$ <b>60,218</b>
Other Receivables	(8,691)	46,113	<b>37,422</b>
Accounts Payable	(135,249)	(210)	<b>(135,459)</b>
Deferred revenue	-	160,884	<b>160,884</b>
Deposits	(3,950)	(50,000)	<b>(53,950)</b>
Cash and Temporary Investments - Beginning of year	2,885,126	(16,178)	<b>2,868,948</b>
Cash and Temporary Investments - End of Year	4,045,534	26,114	<b>4,071,648</b>

**17. Comparative Figures**

Certain of the prior year comparative figures may have been restated to conform to the current year's presentation.

18. Impacts of COVID-19

The outbreak of a novel strain of coronavirus (“COVID-19”) was declared a global pandemic by the World Health Organization in March 2020. COVID-19 has severely impacted many economies around the globe. In many countries, including Canada, businesses were forced to cease or limit operations for long periods of time. Measures taken to contain the spread of the virus, including travel bans, quarantines, social distancing, and closures of non-essential services have triggered significant disruptions to businesses worldwide, resulting in an economic slowdown. Global stock markets have also experienced great volatility and a significant weakening. Governments and central banks have responded with monetary and fiscal interventions to stabilize economic conditions.

During this time, the District has remained fully operational but with restrictions on the number of individuals in the office at one time. Council meetings have been conducted remotely which has reduced the cost of Council meeting expenses. The District has received government grants to assist with development plans. There have been little disruptions to tax revenue and an increase in operational expense for personal protective equipment. It is not possible to reliably estimate the duration and severity of these consequences, as well as their impact on the financial position and results of the organization for future periods.

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DISTRICT OF LAKELAND NO. 521

Schedule of Taxes and Other Unconditional Revenue

As at December 31, 2020  
Schedule 1

	Budget	2020	2019
<b>TAXES</b>			
General municipal tax levy	\$ 2,138,540	\$ 2,134,943	\$ 2,112,402
Abatements and adjustments	(1,000)	18	(900)
Discount on current year taxes	(36,530)	(44,540)	(37,434)
<b>Net Municipal Taxes</b>	2,101,010	2,090,421	2,074,068
Potash tax share	-	-	-
Trailer license fees	41,000	55,233	50,447
Penalties on tax arrears	32,020	91,722	93,207
Special tax levy	401,160	356,524	333,104
Other - Boat Dock License	16,800	17,100	17,000
<b>Total Taxes</b>	2,591,990	2,611,000	2,567,826
<b>UNCONDITIONAL GRANTS</b>			
Revenue Sharing	209,180	209,176	188,721
Organized Hamlet	17,380	19,145	17,375
Other (Safe Restart Program)	-	54,583	-
<b>Total Unconditional Grants</b>	226,560	282,904	206,096
<b>GRANTS IN LIEU OF TAXES</b>			
Federal	-	-	-
Provincial			
S.P.C. Electrical	-	-	-
SaskEnergy Gas	-	-	-
Transgas	-	-	-
Central Services	220	216	216
SaskTel	1,740	3,481	-
Other	-	-	-
Local/Other			
Housing Authority	-	-	-
CPR Mainline	-	-	-
Treaty Land Entitlement	-	-	-
Other	-	-	-
Other Government Transfers			
S.P.C. Surcharge	-	-	-
Sask Energy Surcharge	-	-	-
Other	-	-	-
<b>Total Grants in Lieu of Taxes</b>	1,960	3,697	216
<b>TOTAL TAXES AND OTHER UNCONDITIONAL REVENUE</b>	\$ 2,820,510	\$ 2,897,601	\$ 2,774,138

DISTRICT OF LAKELAND NO. 521

Schedule of Operating and Capital Revenue by Function

As at December 31, 2020

Schedule 2 - 1

	Budget 2020	2020	2019
<b>GENERAL GOVERNMENT SERVICES</b>			
<b>Operating</b>			
Other Segmented Revenue			
Fees and charges	\$ 2,000	\$ -	\$ 220
- Custom work	-	-	-
- Sales of supplies	7,750	5,557	6,240
- Other (ATV Licence)	-	18,450	-
Total Fees and Charges	9,750	24,007	6,460
- Tangible capital asset sales - gain (loss)	-	-	-
- Land sales - gain (loss)	-	-	-
- Investment income and commissions	106,000	80,772	90,571
- Other (Leases)	7,420	7,415	7,329
Total Other Segmented Revenue	123,170	112,194	104,360
Conditional Grants			
- Student Employment	-	-	-
- Other	-	-	-
Total Conditional Grants	-	-	-
<b>Total Operating</b>	<b>123,170</b>	<b>112,194</b>	<b>104,360</b>
<b>Capital</b>			
Conditional Grants			
- Federal Gas Tax	-	-	-
- Canada/Sask Municipal Rural Infrastructure Fund	-	-	-
- Provincial Disaster Assistance	-	-	-
- Other	-	-	-
<b>Total Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total General Government Services</b>	<b>123,170</b>	<b>112,194</b>	<b>104,360</b>
<b>PROTECTIVE SERVICES</b>			
<b>Operating</b>			
Other Segmented Revenue			
Fees and charges	32,500	11,379	44,324
- Other	-	-	-
Total Fees and Charges	32,500	11,379	44,324
- Tangible capital asset sales - gain (loss)	-	-	-
- Other	-	-	-
Total Other Segmented Revenue	32,500	11,379	44,324
Conditional Grants			
- Student Employment	-	-	-
- Local government	-	-	-
- Other	-	-	-
Total Conditional Grants	-	-	-
<b>Total Operating</b>	<b>32,500</b>	<b>11,379</b>	<b>44,324</b>
<b>Capital</b>			
Conditional Grants			
- Federal Gas Tax	-	-	-
- Provincial Disaster Assistance	-	-	-
- Local government	-	-	-
- Other (MEEP)	-	7,771	-
<b>Total Capital</b>	<b>-</b>	<b>7,771</b>	<b>-</b>
<b>Total Protective Services</b>	<b>\$ 32,500</b>	<b>\$ 19,150</b>	<b>\$ 44,324</b>

DISTRICT OF LAKELAND NO. 521

Schedule of Operating and Capital Revenue by Function

As at December 31, 2020

Schedule 2 - 2

	Budget 2020	2020	2019
<b>TRANSPORTATION SERVICES</b>			
<b>Operating</b>			
Other Segmented Revenue			
Fees and Charges	\$ -	\$ -	\$ -
- Custom work	500	1,770	-
- Sales of supplies	-	-	-
- Road Maintenance and Restoration			
Agreements	10,000	20,406	9,355
- Frontage	-	-	-
- Other	-	-	-
Total Fees and Charges	10,500	22,176	9,355
- Tangible capital asset sales - gain (loss)	-	-	5,500
- Other	-	-	-
Total Other Segmented Revenue	10,500	22,176	14,855
Conditional Grants			
- MREP (CTP)	-	-	-
- Student Employment	-	-	-
- Other	-	-	-
Total Conditional Grants	-	-	-
<b>Total Operating</b>	<b>10,500</b>	<b>22,176</b>	<b>14,855</b>
<b>Capital</b>			
Conditional Grants			
- Federal Gas Tax	55,340	-	-
- Canada/Sask Municipal Rural			
Infrastructure Fund	-	-	-
- Heavy Haul	-	-	-
- MREP (Heavy Haul, CTP, Municipal Bridges)	-	-	-
- Provincial Disaster Assistance	-	-	-
- Other	-	-	-
<b>Total Capital</b>	<b>55,340</b>	<b>-</b>	<b>-</b>
	-	-	-
<b>Total Transportation Services</b>	<b>65,840</b>	<b>22,176</b>	<b>14,855</b>
<b>ENVIRONMENTAL AND PUBLIC HEALTH SERVICES</b>			
<b>Operating</b>			
Other Segmented Revenue			
Fees and Charges	-	-	-
- Waste and Disposal Fees	108,590	97,493	117,075
- Other	-	-	-
Total Fees and Charges	108,590	97,493	117,075
- Tangible capital asset sales - gain (loss)	-	-	-
- Other	-	-	-
Total Other Segmented Revenue	108,590	97,493	117,075
Conditional Grants			
- Student Employment	-	-	-
- Local government	-	-	-
- Other	-	-	-
Total Conditional Grants	-	-	-
<b>Total Operating</b>	<b>108,590</b>	<b>97,493</b>	<b>117,075</b>
<b>Capital</b>			
Conditional Grants			
- Federal Gas Tax	-	-	-
- TAPD	-	-	-
- Transit for Disabled	-	-	-
- Provincial Disaster Assistance	-	-	-
- Other	-	-	-
<b>Total Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>
	-	-	-
<b>Total Environmental and Public Health Services</b>	<b>\$ 108,590</b>	<b>\$ 97,493</b>	<b>\$ 117,075</b>

DISTRICT OF LAKELAND NO. 521

Schedule of Operating and Capital Revenue by Function

As at December 31, 2020  
Schedule 2 - 3

	Budget 2020	2020	2019
<b>PLANNING AND DEVELOPMENT SERVICES</b>			
<b>Operating</b>			
Other Segmented Revenue			
Fees and Charges	\$ -	\$ -	\$ -
- Maintenance and Development Charges	11,000	51,775	29,375
- Other - Permits and Licenses	62,620	83,016	65,645
Total Fees and Charges	73,620	134,791	95,020
- Tangible capital asset sales - gain (loss)	-	-	-
- Other	-	-	-
Total Other Segmented Revenue	73,620	134,791	95,020
Conditional Grants			
- Student Employment	-	-	-
- Other	-	-	-
Total Conditional Grants	-	-	-
<b>Total Operating</b>	73,620	134,791	95,020
<b>Capital</b>			
Conditional Grants			
- Federal Gas Tax	-	-	-
- Provincial Disaster Assistance	-	-	-
- Other	-	-	-
<b>Total Capital</b>	-	-	-
<b>Total Planning and Development Services</b>	73,620	134,791	95,020
<b>RECREATION AND CULTURAL SERVICES</b>			
<b>Operating</b>			
Other Segmented Revenues			
Fees and Charges	-	-	-
- Other - Program Income	3,000	1,059	7,236
Total Fees and Charges	3,000	1,059	7,236
- Tangible capital asset sales - gain (loss)	-	-	-
- Other	-	-	-
Total Other Segmented Revenue	3,000	1,059	7,236
Conditional Grants			
- Student Employment	10,700	15,848	10,739
- Local Government	-	-	-
- Donations	-	61,980	-
- Other (CPL grants)	12,000	19,580	14,092
Total Conditional Grants	22,700	97,408	24,831
<b>Total Operating</b>	25,700	98,467	32,067
<b>Capital</b>			
Conditional Grants			
- Federal Gas Tax	-	-	-
- Local government	-	-	-
- Provincial Disaster Assistance	-	-	-
- Other (MEEP)	-	36,740	-
<b>Total Capital</b>	-	36,740	-
<b>Total Recreation and Cultural Services</b>	\$ 25,700	\$ 135,207	\$ 32,067



DISTRICT OF LAKELAND NO. 521

Schedule of Operating and Capital Revenue by Function

As at December 31, 2020

Schedule 2 - 4

	Budget	2020	2019
<b>UTILITY SERVICES</b>			
<b>Operating</b>			
Other Segmented Revenue			
Fees and Charges	\$ -	\$ -	\$ -
- Water	-	-	-
- Sewer	-	-	-
- Other	-	-	-
Total Fees and Charges	-	-	-
- Tangible capital asset sales - gain (loss)	-	-	-
- Other	-	-	-
Total Other Segmented Revenue	-	-	-
Conditional Grants			
- Student Employment	-	-	-
- Other	-	-	-
Total Conditional Grants	-	-	-
<b>Total Operating</b>	-	-	-
<b>Capital</b>			
Conditional Grants			
- Federal Gas Tax	-	-	-
- Clean Water and Wastewater Fund	19,820	20,274	9,242
- Provincial Disaster Assistance	-	-	-
- Other (New Building Canada Fund)	-	1,032,096	-
<b>Total Capital</b>	19,820	1,052,370	9,242
	-	-	-
<b>Total Utility Services</b>	19,820	1,052,370	9,242
<b>TOTAL OPERATING AND CAPITAL REVENUE BY FUNCTION</b>	<b>\$ 449,240</b>	<b>\$ 1,573,381</b>	<b>\$ 416,943</b>

SUMMARY

Total Other Segmented Revenue	\$ 351,380	\$ 379,092	\$ 382,870
Total Conditional Grants	22,700	97,408	24,831
Total Capital Grants and Contributions	75,160	1,096,881	9,242
Restructuring Revenue	-	-	-
<b>TOTAL OPERATING AND CAPITAL REVENUE BY FUNCTION</b>	<b>\$ 449,240</b>	<b>\$ 1,573,381</b>	<b>\$ 416,943</b>

DISTRICT OF LAKELAND NO. 521

Total Expenses by Function

As at December 31, 2020  
Schedule 3 - 1

	Budget	2020	2019
<b>GENERAL GOVERNMENT SERVICES</b>			
Council remuneration and travel	\$ 57,420	\$ 56,553	\$ 55,256
Wages and benefits	448,670	439,582	434,686
Professional/Contractual services	166,930	147,029	155,573
Utilities	21,450	20,769	21,167
Maintenance, materials and supplies	45,100	57,975	41,994
Grants and contributions			
Grants and contributions - operating	-	-	-
- capital	-	-	-
Amortization	32,670	32,661	32,661
Interest	-	-	-
Allowance For Uncollectibles	7,800	-	-
Other	-	-	-
<b>General Government Services</b>	780,040	754,569	741,337
	-	-	-
<b>Total General Government Services</b>	780,040	754,569	741,337
<b>PROTECTIVE SERVICES</b>			
<b>Police Protection</b>			
Wages and benefits	267,440	229,204	256,788
Professional/Contractual Services	196,460	146,538	160,780
Utilities	-	302	-
Maintenance, Materials and Supplies	1,150	142	8
Grants and contributions			
Grants and Contributions - operating	2,000	2,000	2,000
Grants and Contributions - capital	-	-	-
Other - EMO	3,480	680	750
<b>Fire Protection</b>			
Wages and benefits	-	-	-
Professional/Contractual Services	257,450	257,403	257,446
Utilities	-	-	-
Maintenance, Materials and Supplies	2,500	-	-
Grants and contributions			
Grants and Contributions - operating	-	-	-
- capital	-	-	-
Amortization	25,990	25,992	25,993
Interest	-	-	-
Other	-	-	-
<b>Protective Services</b>	756,470	662,261	703,765
	-	-	-
<b>Total Protective Services</b>	756,470	662,261	703,765
<b>TRANSPORTATION SERVICES</b>			
Wages and Benefits	309,200	328,213	285,455
Professional/Contractual Services	241,540	131,317	73,476
Utilities	12,850	12,088	12,371
Maintenance, Materials and Supplies	157,500	136,018	144,254
Gravel	10,000	32,658	13,003
Grants and contributions			
Grants and Contributions - operating	-	-	-
- capital	-	-	-
Amortization	227,490	227,495	224,884
Interest	-	-	-
Other	-	-	-
<b>Transportation Services</b>	958,580	867,789	753,443
	-	-	-
<b>Total Transportation Services</b>	\$ 958,580	\$ 867,789	\$ 753,443

DISTRICT OF LAKELAND NO. 521

Total Expenses by Function

As at December 31, 2020  
Schedule 3 - 2

	Budget 2020	2020	2019
<b>ENVIRONMENTAL AND PUBLIC HEALTH SERVICES</b>			
Wages and Benefits	\$ 66,000	\$ 53,684	\$ 62,017
Professional/Contractual Services	466,360	469,186	688,327
Utilities	11,000	829	7,558
Maintenance, Materials and Supplies	35,000	39,122	34,157
Grants and contributions			
Grants and contributions - operating	-	-	-
Waste disposal	-	-	-
Public Health	-	-	-
Grants and contributions - capital	-	-	-
Waste disposal	-	-	-
Public Health	-	-	-
Amortization	-	-	-
Interest	-	-	-
Other	-	-	-
<b>Environmental and Public Health Services</b>	<b>578,360</b>	<b>562,821</b>	<b>792,059</b>
	-	-	-
<b>Total Environmental and Public Health Services</b>	<b>578,360</b>	<b>562,821</b>	<b>792,059</b>
<b>PLANNING AND DEVELOPMENT SERVICES</b>			
Wages and Benefits	-	-	-
Professional/Contractual Services	27,000	7,299	4,236
Grants and contributions			
Grants and Contributions - operating	-	-	-
- capital	-	-	-
Amortization	-	-	-
Interest	-	-	-
Other	-	-	-
<b>Planning and Development Services</b>	<b>27,000</b>	<b>7,299</b>	<b>4,236</b>
	-	-	-
<b>Total Planning and Development Services</b>	<b>27,000</b>	<b>7,299</b>	<b>4,236</b>
<b>RECREATION AND CULTURAL SERVICES</b>			
Wages and Benefits	35,000	50,803	33,226
Professional/Contractual Services	27,450	32,199	39,695
Utilities	1,200	902	790
Maintenance, Materials, and Supplies	10,540	6,348	9,144
Grants and contributions			
Grants and Contributions - operating	2,342	1,840	1,000
- capital	-	-	-
Amortization	-	-	-
Interest	-	-	-
Allowance For Uncollectibles	-	-	-
Other (CPL Recreation)	54,719	55,555	52,169
<b>Recreation and Cultural Services</b>	<b>131,251</b>	<b>147,647</b>	<b>136,024</b>
	-	-	-
<b>Total Recreation and Cultural Services</b>	<b>\$ 131,251</b>	<b>\$ 147,647</b>	<b>\$ 136,024</b>

DISTRICT OF LAKE LAND NO. 521

Total Expenses by Function

As at December 31, 2020  
Schedule 3 - 3

	Budget 2020	2020	2019
UTILITY SERVICES			
Wages and Benefits	\$ -	\$ -	\$ -
Professional/Contractual Services	-	-	-
Utilities	-	-	-
Maintenance, Materials and Supplies	-	-	-
Grants and contributions			
Grants and Contributions - operating	-	-	-
- capital	-	-	-
Amortization	-	-	-
Interest	-	-	-
Allowance For Uncollectibles	-	-	-
Other	-	-	-
Utility Services	-	-	-
	-	-	-
TOTAL EXPENSES BY FUNCTION	\$ 3,231,701	\$ 3,002,386	\$ 3,130,864

**DISTRICT OF LAKE LAND NO. 521**  
**Consolidated Schedule of Segment Disclosure by Function**  
**As at December 31, 2020**

**Schedule 4**

	<b>General Government</b>	<b>Protective Services</b>	<b>Transportation Services</b>	<b>Environmental &amp; Public Health</b>	<b>Planning and Development</b>	<b>Recreation and Culture</b>	<b>Utility Services</b>	<b>Total</b>
<b>Revenues (Schedule 2)</b>								
Fees and Charges	\$ 24,007	\$ 11,379	\$ 22,176	\$ 97,493	\$ 134,791	\$ 1,059	\$ -	\$ 290,905
Tangible Capital Asset Sales - Gain (Loss)	-	-	-	-	-	-	-	-
Land Sales - Gain (Loss)	-	-	-	-	-	-	-	-
Investment Income and Commissions	80,772	-	-	-	-	-	-	80,772
Other Revenues	7,415	-	-	-	-	-	-	7,415
Grants - Conditional	-	-	-	-	-	97,408	-	97,408
- Capital	-	7,771	-	-	-	36,740	1,052,370	1,096,881
Restructurings	-	-	-	-	-	-	-	-
<b>Total Revenues</b>	<b>112,194</b>	<b>19,150</b>	<b>22,176</b>	<b>97,493</b>	<b>134,791</b>	<b>135,207</b>	<b>1,052,370</b>	<b>1,573,381</b>
<b>Expenses (Schedule 3)</b>								
Wages and Benefits	496,135	229,204	328,213	53,684	-	50,803	-	1,158,039
Professional/Contractual Services	147,029	403,941	131,317	469,186	7,299	32,199	-	1,190,971
Utilities	20,769	302	12,088	829	-	902	-	34,890
Maintenance Material and Supplies	57,975	142	168,676	39,122	-	6,348	-	272,263
Grants and Contributions	-	2,000	-	-	-	1,840	-	3,840
Amortization	32,661	25,992	227,495	-	-	-	-	286,148
Interest	-	-	-	-	-	-	-	-
Allowance for Uncollectible	-	-	-	-	-	-	-	-
Restructurings	-	-	-	-	-	-	-	-
Other	-	680	-	-	-	55,555	-	56,235
<b>Total Expenses</b>	<b>754,569</b>	<b>662,261</b>	<b>867,789</b>	<b>562,821</b>	<b>7,299</b>	<b>147,647</b>	<b>-</b>	<b>3,002,386</b>
<b>Surplus (Deficit) by Function</b>	<b>(642,375)</b>	<b>(643,111)</b>	<b>(845,613)</b>	<b>(465,328)</b>	<b>127,492</b>	<b>(12,440)</b>	<b>1,052,370</b>	<b>(1,429,005)</b>
Taxes and other unconditional revenue (Schedule 1)								<u>2,897,601</u>
<b>Net Surplus (Deficit)</b>								<u><b>\$ 1,468,596</b></u>

See notes to financial statements

**DISTRICT OF LAKE LAND NO. 521**  
**Consolidated Schedule of Segment Disclosure by Function**  
**As at December 31, 2019**

**Schedule 5**

	<b>General Government</b>	<b>Protective Services</b>	<b>Transportation Services</b>	<b>Environmental &amp; Public</b>	<b>Planning and Development</b>	<b>Recreation and Culture</b>	<b>Utility Services</b>	<b>Total</b>
<b>Revenues (Schedule 2)</b>								
Fees and Charges	\$ 6,460	\$ 44,324	\$ 9,355	\$ 117,075	\$ 95,020	\$ 7,236	\$ -	\$ 279,470
Tangible Capital Asset Sales - Gain (Loss)	-	-	5,500	-	-	-	-	5,500
Land Sales - Gain (Loss)	-	-	-	-	-	-	-	-
Investment Income and Commissions	90,571	-	-	-	-	-	-	90,571
Other Revenues	7,329	-	-	-	-	-	-	7,329
Grants - Conditional	-	-	-	-	-	24,831	-	24,831
- Capital	-	-	-	-	-	-	9,242	9,242
Restructurings	-	-	-	-	-	-	-	-
<b>Total Revenues</b>	<b>104,360</b>	<b>44,324</b>	<b>14,855</b>	<b>117,075</b>	<b>95,020</b>	<b>32,067</b>	<b>9,242</b>	<b>416,943</b>
<b>Expenses (Schedule 3)</b>								
Wages and Benefits	489,942	256,788	285,455	62,017	-	33,226	-	1,127,428
Professional/ Contractual Services	155,573	418,226	73,476	688,327	4,236	39,695	-	1,379,533
Utilities	21,167	-	12,371	7,558	-	790	-	41,886
Maintenance Material and Supplies	41,994	8	157,257	34,157	-	9,144	-	242,560
Grants and Contributions	-	2,000	-	-	-	1,000	-	3,000
Amortization	32,661	25,993	224,884	-	-	-	-	283,538
Interest	-	-	-	-	-	-	-	-
Allowance for Uncollectibles	-	-	-	-	-	-	-	-
Restructurings	-	-	-	-	-	-	-	-
Other	-	750	-	-	-	52,169	-	52,919
<b>Total Expenses</b>	<b>741,337</b>	<b>703,765</b>	<b>753,443</b>	<b>792,059</b>	<b>4,236</b>	<b>136,024</b>	<b>-</b>	<b>3,130,864</b>
<b>Surplus (Deficit) by Function</b>	<b>(636,977)</b>	<b>(659,441)</b>	<b>(738,588)</b>	<b>(674,984)</b>	<b>90,784</b>	<b>(103,957)</b>	<b>9,242</b>	<b>(2,713,921)</b>
Taxes and other unconditional revenue (Schedule 1)								<u>2,774,138</u>
<b>Net Surplus (Deficit)</b>								<u><b>\$ 60,217</b></u>

See notes to financial statements

DISTRICT OF LAKE LAND NO. 521  
Consolidated Schedule of Tangible Capital Assets by Object  
As at December 31, 2020

Schedule 6

	2020									
	General Assets					Infrastructure Assets	General/ Infrastructure Assets Under Construction	Total	2019 Total	
	Land	Land Improvements	Buildings	Vehicles	Machinery & Equipment	Linear Assets				
<b>Asset cost</b>										
Opening Asset costs	\$ 54,336	\$ 73,118	\$ 1,978,431	\$ 317,250	\$ 924,403	\$ 2,959,046	\$ 127,890	\$ 6,434,474	\$ 6,311,862	
Additions during the year	-	36,861	-	107,102	26,832	-	2,781,780	2,952,575	122,612	
Disposals and write-downs during the year	-	-	-	-	-	-	-	-	-	
Transfers (from) assets under construction	-	37,660	-	-	-	-	(37,660)	-	-	
Transfer of Capital Assets related to restructuring (Schedule 11)	-	-	-	-	-	-	-	-	-	
<b>Closing Asset Costs</b>	<b>54,336</b>	<b>147,639</b>	<b>1,978,431</b>	<b>424,352</b>	<b>951,235</b>	<b>2,959,046</b>	<b>2,872,010</b>	<b>9,387,049</b>	6,434,474	
<b>Accumulated Amortization Cost</b>										
Opening Accumulated Amortization Costs	-	11,886	289,808	153,120	234,392	1,818,323	-	2,507,529	2,223,991	
Add: Amortization taken	-	3,480	51,019	29,435	68,011	134,203	-	286,148	283,538	
Less: Accumulated amortization on disposals	-	-	-	-	-	-	-	-	-	
Transfer of Capital Assets related to restructuring (Schedule 11)	-	-	-	-	-	-	-	-	-	
<b>Closing Accumulated Amortization Costs</b>	<b>-</b>	<b>15,366</b>	<b>340,827</b>	<b>182,555</b>	<b>302,403</b>	<b>1,952,526</b>	<b>-</b>	<b>2,793,677</b>	2,507,529	
<b>Net Book Value</b>	<b>\$ 54,336</b>	<b>\$ 132,273</b>	<b>\$ 1,637,604</b>	<b>\$ 241,797</b>	<b>\$ 648,832</b>	<b>\$ 1,006,520</b>	<b>\$ 2,872,010</b>	<b>\$ 6,593,372</b>	<b>\$ 3,926,945</b>	
1. Total contributed donated assets received in 2020:			\$ -							
2. List of assets recognized at nominal value in 2020 are:										
a) Infrastructure Assets			\$ -							
b) Vehicles			\$ -							
c) Machinery and Equipment			\$ -							
3. Amount of interest capitalized in 2020:			\$ -							

See notes to financial statements

**DISTRICT OF LAKE LAND NO. 521**  
**Consolidated Schedule of Tangible Capital Assets by Function**  
**As at December 31, 2020**

**Schedule 7**

	2020								
	General Government	Protective Services	Transportation Services	Environmental & Public Health	Planning & Development	Recreation & Culture	Water & Sewer	Total	2019 Total
<b>Asset cost</b>									
Opening Asset costs	\$ 1,174,696	\$ 233,458	\$ 4,941,962	\$ 22,470	\$ -	\$ 37,660	\$ 24,228	\$ 6,434,474	\$ 6,311,862
Additions during the year	-	-	133,934	-	-	36,861	2,781,780	2,952,575	122,612
Disposals and write-downs during the year	-	-	-	-	-	-	-	-	-
Transfer of Capital Assets related to restructuring (Schedule 11)	-	-	-	-	-	-	-	-	-
<b>Closing Asset Costs</b>	<b>1,174,696</b>	<b>233,458</b>	<b>5,075,896</b>	<b>22,470</b>	<b>-</b>	<b>74,521</b>	<b>2,806,008</b>	<b>9,387,049</b>	6,434,474
<b>Accumulated Amortization Cost</b>									
Opening Accumulated Amortization Costs	207,781	123,507	2,176,241	-	-	-	-	2,507,529	2,223,991
Add: Amortization taken	32,661	25,992	227,495	-	-	-	-	286,148	283,538
Less: Accumulated amortization on disposals	-	-	-	-	-	-	-	-	-
Transfer of Capital Assets related to restructuring (Schedule 11)	-	-	-	-	-	-	-	-	-
<b>Closing Accumulated Amortization Costs</b>	<b>240,442</b>	<b>149,499</b>	<b>2,403,736</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,793,677</b>	2,507,529
<b>Net Book Value</b>	<b>\$ 934,254</b>	<b>\$ 83,959</b>	<b>\$ 2,672,160</b>	<b>\$ 22,470</b>	<b>\$ -</b>	<b>\$ 74,521</b>	<b>\$ 2,806,008</b>	<b>\$ 6,593,372</b>	<b>\$ 3,926,945</b>

See notes to financial statements



DISTRICT OF LAKELAND NO. 521

Consolidated Schedule of Accumulated Surplus

As at December 31, 2020

Schedule 8

	2019 (Restated - see Note 16)	Changes	2020
<b>UNAPPROPRIATED SURPLUS</b>	<b>\$ 2,161,093</b>	<b>\$ (1,396,114)</b>	<b>\$ 764,979</b>
<b>APPROPRIATED RESERVES</b>			
Machinery and Equipment	-	-	-
Public Reserve	-	-	-
Capital Trust	10,774	-	10,774
Utility	-	-	-
Other (Future Capital Expenditures)	463,012	-	463,012
Other (Landfill Closure)	121,040	6,500	127,540
Other (Ed Greenop Park)	1,000	61,980	62,980
Other (60% of CPL Recreation)	29,787	4,999	34,786
Other (ATV Trail Fund)	-	11,275	11,275
<b>Total Appropriated</b>	<b>625,613</b>	<b>84,754</b>	<b>710,367</b>
<b>ORGANIZED HAMLETS</b>			
Organized Hamlet of Elk Ridge	290,944	113,529	404,473
<b>Total Organized Hamlets</b>	<b>290,944</b>	<b>113,529</b>	<b>404,473</b>
<b>NET INVESTMENT IN TANGIBLE CAPITAL ASSETS</b>			
Tangible capital assets (Schedule 6, 7)	3,926,945	2,666,427	6,593,372
Less: Related debt	-	-	-
<b>Net Investment in Tangible Capital Assets</b>	<b>3,926,945</b>	<b>2,666,427</b>	<b>6,593,372</b>
<b>Total Accumulated Surplus</b>	<b>\$ 7,004,595</b>	<b>\$ 1,468,596</b>	<b>\$ 8,473,191</b>

DISTRICT OF LAKELAND NO. 521  
Schedule of Mill Rates and Assessments  
As at December 31, 2020

Schedule 9

	PROPERTY CLASS						Total
	Agriculture	Residential	Residential Condominium	Seasonal Residential	Commercial & Industrial	Potash Mine(s)	
Taxable Assessment	\$ 828,860	\$165,585,520	\$ 84,199,360	\$456,675,215	\$ 17,430,300	\$ -	<b>\$724,719,255</b>
Regional Park Assessment	-	-	-	-	-	-	-
Total Assessment	828,860	165,585,520	84,199,360	456,675,215	17,430,300	-	<b>724,719,255</b>
Mill Rate Factor(s)	1.0000	1.0000	1.0000	1.0000	1.0000	-	-
Total Base/Minimum Tax (generated for each property class)	-	42,300	-	392,900	3,900	-	<b>439,100</b>
Total Municipal Tax Levy (include base and/or minimum tax and special levies)	<b>\$ 1,940</b>	<b>\$ 429,770</b>	<b>\$ 197,027</b>	<b>\$ 1,461,520</b>	<b>\$ 44,686</b>	<b>\$ -</b>	<b>\$ 2,134,943</b>

MILL RATES:

Average Municipal \*  
Average School \*  
Potash Mill Rate  
Uniform Municipal Mill Rate

MILLS
2.9459
4.1686
-
2.3400

\* Average Mill Rates (multiply the total tax levy for each taxing authority by 1000 and divide by the total assessment for the taxing authority)

**DISTRICT OF LAKELAND NO. 521**

**Schedule of Council Remuneration**

**As at December 31, 2020**

**Schedule 10**

	Name	Remuneration	Reimbursed Costs	Total
<b>Position</b>				
Reeve	Walter Plessl	\$ 9,313	\$ 1,033	\$ <b>10,346</b>
Reeve	Cheryl Bauer-Hyde	7,145	1,222	<b>8,367</b>
Councillor	James Rudolph	6,740	2,600	<b>9,340</b>
Councillor	Doug Oftedal	7,180	504	<b>7,684</b>
Councillor	Treena McAlpine	3,516	263	<b>3,779</b>
Councillor	Cheryl MacMillan	3,145	154	<b>3,299</b>
Councillor	Mary Sawchuk	3,461	260	<b>3,721</b>
Councillor	John Stauffer	4,764	392	<b>5,156</b>
Councillor	Karen Bosker	4,090	771	<b>4,861</b>
<b>Total</b>		<b>\$ 49,354</b>	<b>\$ 7,199</b>	<b>\$ 56,553</b>

There was a general municipal election held in 2020 which is why there are more than six total members of Council showing above. Cheryl Bauer-Hyde was Reeve from January 1 to August 29.

Walter Plessl was a member of council for the entire year serving as a councillor from January to August 29 and then was elected as the Reeve on August 29.

Councilors Rudolph and Oftedal were re-elected and members of council for the entire year.

Councilors McAlpine, MacMillan and Sawchuk were newly elected and members of Council from August 29 to December 31.

Councilors Stauffer and Bosker were members of council from January 1 to August 29..